

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

IN RE

Phillip A. Dye and Rebecca J. Dye
Debtors

Bankruptcy No. 05-11619-JKF
Chapter 13

**Related to Dkt. No. 52, Motion to Grant
Proofs of Claim; Dkt. No. 57, Motion to
Dismiss Debtors' Motion to Grant Proofs
of Claim filed on behalf of the United
States of America, Internal Revenue
Service**

ORDER DENYING MOTION TO GRANT PROOFS OF CLAIM

AND NOW, this 2nd day of **September, 2005**,

WHEREAS Debtors' motion to grant proofs of claim seeks dismissal of certain
creditors' claims;

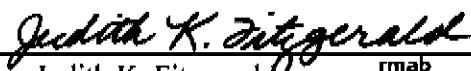
WHEREAS the subject matter of Debtors' motion was addressed and rejected in prior
case(s);

WHEREAS Debtors failed to properly serve the United States as required by
Fed.R.Bankr.P. 9014 and Fed.R.Bankr.P. 7004;

It is **ORDERED** that Debtors' motion is **DENIED**.

It is **FURTHER ORDERED** that the motion to dismiss Debtors' motion filed on behalf
of the Internal Revenue Service is **GRANTED**.

It is **FURTHER ORDERED** that the Clerk shall immediately serve a copy of this Order
on Debtors at both addresses listed in their pleadings.


Judge Judith K. Fitzgerald rmab
United States Bankruptcy Court